

**DISTRICT OF COLUMBIA
COMMISSION ON THE ARTS AND HUMANITIES**

**GENERAL GRANT PROVISIONS
FISCAL YEAR 2005**

**AS REQUIRED BY THE
NATIONAL ENDOWMENT FOR THE ARTS
AND THE
FEDERAL OFFICE OF MANAGEMENT AND BUDGET**

GENERAL GRANT PROVISIONS

The following provisions, in addition to any special conditions incorporated in the grant award letter, are applicable to and binding upon recipients of grants from the D.C. Commission on the Arts and Humanities. Acceptance of an award creates a legal duty on the part of the sub-grantee to use the funds in accordance with terms of the grant and to comply fully with all provisions and conditions thereof. In the event of a conflict between these provisions and any special conditions of the grant award letter, the terms of the grant award letter govern.

Whenever the Commission and/or the State Agency find that a sub-grantee is not complying with the terms and conditions of a grant, or has diverted grant funds for purposes other than those for which they were awarded or paid, they shall make no further grants or payments on current grants until the default or failure to comply with such terms and conditions are met and the diverted funds have been returned, or, if compliance or correction is impossible, until the subgrantee arranges for repayment of the grant which has been improperly diverted or expended.

1. Definitions

As used throughout this grant document, the following terms shall have the meaning set forth below:

- a. The term "Commission" means the District of Columbia Commission on the Arts and Humanities, the State grantor agency.
- b. The term "State Agency" refers to the Executive Office of the Mayor to which the Mayor has delegated the function of governing the administration and management of Federal and State funds made to the Commission and the Commission's sub-grantees.
- c. The term "Subgrantee" means the organization/institution/individual/association/museum/establishment/group named in the grant award letter as the recipient of the grant.
- d. The term "Project" is the identified activity or program approved by the Commission for support.
- e. The term "Grant Period" means the period of time specified in the grant award and/or amendment letter during which project costs may be charged against the grant.

2. Nonprofit Status

The Commission strongly encourages its applicants and subgrantees to obtain nonprofit status to which donations of all kinds can be made as a charitable contribution under Section 170(c) of the Internal Revenue Code of 1974, as amended. However, by accepting a grant (unless it is a grant to an individual), the recipient warrants itself to be a nonprofit making group incorporated within the District of Columbia. It is, therefore, the responsibility of the subgrantee to notify the Commission promptly of any changes to this status. In the event an award of a grant is made to

a group based on information it has submitted to the Commission, and that information is subsequently determined to be false under the above provisions, such award will be terminated and subgrantee will be required to repay to the State Agency funds received under said award.

3. Cash Request

It is the responsibility of the subgrantee to assure that payments requested from the Commission are not in excess of the reasonably anticipated cash needs of subgrantees. Payments may be requested at any time. In no event, however, may an advance payment be requested in an amount that exceeds the anticipated cash needs of the subgrantees for a three month period. Each payment request must be submitted on the appropriate form, and submission, in conjunction with reports of expenditures, is required. When submitting a cash request, Form 803 should be used for all organization and individual grantees.

In accordance with the second paragraph of Section 1, payments on current grants will not be made if the Commission finds that the subgrantee has failed to comply with terms and conditions of the current or any prior Commission grant.

4. Limitations on the Use of Grant Funds

- a. Grant funds may be expended only for purposes set forth in the proposal as originally approved or subsequently amended and approved.
- b. The subgrantee's authorizing official must submit all proposed amendments to the Grants Officer for written approval by the Commission.

Significant changes requiring such action include:

- (1) Changes of project purpose or scope.
 - (2) Changes in the key professional personnel identified in the approved proposal.
 - (3) Changes in duration of the grant period. Grant periods may be extended with the Commission's approval. (Changes should be requested at least 30 days prior to the termination of the grant period).
- c. Commitment of grant funds, and of such non-State funds as are required, must be incurred during the grant period. Commitments outstanding as of the official termination date must be liquidated within 90 days after the termination of the grant period. Such commitments must also relate to goods or services provided and utilized within the grant period.
 - d. When funds have been misapplied by a subgrantee, the Commission has an ownership interest in any monies or property acquired thereby. Funds remaining uncommitted at the termination of the grant period must be returned with the final financial report by certified check, money order or cash, said check or money order to be made payable to "D.C. Treasurer." In instances when interest accrues on State funds, the interest must be remitted to the Commission by separate

certified check, money order or cash.

e. The total payment by the Commission to the subgrantee will not exceed the amount set forth in the original grant award letter or a written modification.

f. The subgrantee shall not provide funds for any program or project not set forth in the approved budget without prior approval of the Commission.

g. The subgrantee is prohibited from use of federal funds to pay costs associated with lobbying members and employees of Congress, members and employees of the Council of the District of Columbia and employees of federal and district agencies with respect to the award or amendment of any federal grant, cooperative agreement, contract or loan.

5. Cost Principles

Allowable costs shall be determined in accordance with the Cost Principles set forth in the Grant Letter (i.e., Office on Management and Budget Circular No. A-21/No. A-87, as summarized in Attachment A as amended to the date of the grant award letter). Unless otherwise specified, an indirect cost rate accepted by the Commission shall be considered a predetermined rate for the duration of the grant period.

6. Grant Accounting, Records and Reports

a. The subgrantee shall maintain accounts, records, and other evidence pertaining to costs incurred and revenues acquired under this grant. The system of accounting employed by the subgrantee shall be in accordance with generally accepted accounting principles, and will be applied in a consistent manner so that the project expenditures can be clearly identified. The records should clearly show that matching or cost sharing expenditures is not less than the amount contemplated in the grant agreement and amendments thereto.

b. Subgrantees will submit periodic reports of expenditures and such other financial reports and descriptive reports as the State Agency may require. In all cases, the subgrantee is required to submit by September 12, 1997 a Final Narrative Report Form (804) stating what was accomplished with grant funds.

c. The State Agency may inspect and audit the subgrantees financial accounts and records, or may designate a qualified person to do so on its behalf, so at any time during reasonable business hours and with such frequency as may be deemed necessary. Inspection and audit may include predisbursement visits to determine the adequacy of the subgrantee's accounting system. In addition, both the National Endowment for the Arts and the United States General Accounting Office may conduct inspections and audits when, and to the extent they deem necessary. Financial records must be kept on file for a minimum of three years following the termination of the grant period. This required period may be extended by written notification from the State Agency.

7. Equipment and Title to Property

Unless otherwise specified in the grant award letter, title to equipment purchased with Commission funds will be vested in the subgrantee organization/individual/group without further obligation to the Government. At the end of the grant period, the subgrantee must submit a list to the Commission of all equipment purchased with funds showing the type of each item and its cost. Purchase of equipment costing \$500.00 or more per unit with the life expectancy of more than two years is not allowable. Please also be advised that subgrantees when purchasing equipment and products under Commission funds are encouraged whenever possible to purchase American-made equipment and products.

8. Collection of Information

In cases where the subgrantee collects information as by interview or by questionnaire, from the public in connection with the research or other general-purpose project on his own initiative, he may not, without prior written approval from the State Agency, represent in any way that the information is being collected by or for the Commission.

9. Acknowledgement

a. Subgrantees will be required to submit as part of this final financial and narrative report one (1) copy of all publicity and printed materials on the project or program. Such materials would include, but are not limited to the following: press releases, flyers, programs, catalogues, and newspaper articles.

b. All subgrantees are required to acknowledge receipt of funding from the National Endowment for the Arts and the D.C. Commission on the Arts and Humanities on all printed and published materials. Organizations receiving funding for direct support must acknowledge funding from the National Endowment for the Arts and the D.C. Commission on the Arts and Humanities on all printed and published materials in a clearly visible manner. Organizations receiving project support must acknowledge NEA and Commission funding in printed materials related to the project(s). Acknowledgement of funding must be made with the following statement in a clearly visible fashion: "Funded in part by the D.C. Commission on the Arts and Humanities, and the National Endowment for the Arts." If no printed materials are available, this statement must be announced at the beginning of the Commission supported program or event. Grantees are reminded that failure to properly acknowledge Commission funding constitutes a violation of the Grant Provisions and may result in future funding ineligibility.

10. Copyright

The District Government reserves a non-exclusive license to use and reproduce for Government purposes, without payment, any publishable matter, including copyright matter, arising out of grant activities where the Government deems it in its interest to do so.

11. Termination of Grants

The Commission may, after consultation with the subgrantee, terminate on 30 days written notice any grant, in whole or in part. Such termination shall not affect any commitment, which had become firm prior to the effective date of the termination. The subgrantee agrees to furnish the State Agency, within 60 days after the date of termination, an itemized accounting of funds expended, obligated and remaining under the grant. The subgrantee also agrees to remit within 30 days after the receipt of a written request therefore, any amount determined to be due.

12. Fair Labor Standards

Where appropriate, the subgrantee will furnish adequate assurance as to labor standards by signing one (1) copy of DL Form I-297 and returning it to the Commission.

a. All professional performers and related or supporting professional personnel employed on projects or productions which are financed in whole or in part under a Commission grant will be paid, without subsequent deduction or rebate on any account, not less than the minimum compensation as determined by the Secretary of Labor to be the prevailing minimum compensation for persons employed in similar activities.

b. No part of any project or production which is financed in whole or in part under a grant will be performed or engaged in under working conditions which are unsanitary or hazardous or dangerous to the health and safety of the employees engaged in such project or production. Compliance with the safety and sanitary laws of the District of Columbia shall be prima-facie evidence of compliance.

13. Civil Rights

"No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subject to discrimination under any program or activity receiving Federal financial assistance." (Section 601) All Commission grants are subject to review to determine whether subgrantees are meeting the requirements of Title VI and are eligible to continue to receive such Federal-State assistance.

14. Working Conditions

No part of any project or production which is financed in whole or in part under a Commission supported grant will be performed or engaged in under working conditions which are unsanitary or hazardous or dangerous to the health and safety of employees engaged in such project or production. Compliance with safety and sanitary laws of the State in which the performance or part thereof is to take place shall be prima facie evidence of compliance.

SPECIAL TERMS

GRANT AWARD LETTER

PURPOSE: The Grant Award Letter confirms the Commission's decision to award an individual or organization a grant in the Fiscal Year. Signature by the subgrantee individual or organization's Authorizing Official constitutes formal acceptance of the specified grant and attendant provisions from the D.C. Commission on the Arts and Humanities.

ACTION REQUIRED: All subgrantees must sign the original grant letter with an original signature and return it to the Commission within thirty-five (35) working days. **Failure to respond within thirty-five (35) days constitutes automatic forfeiture of the grant.** A signed copy of this letter should be retained by the subgrantee.

FORM 803 - PAYMENT REQUEST FORM/FISCAL REPORT FORM

PURPOSE: The Form 803 is to be used for requesting advance or reimbursement of grant funds. When reporting on the financial activities of the grant, this form is used to record the program cost throughout the grant period. In this sense, the Form 803 is a Fiscal Report Form. Instructions for completing Form 803 are included in the grant award package. Additionally, specific instructions are provided on the reverse side of the form.

ACTION REQUIRED: Subgrantees are required to submit Form 803 when requesting the payment of grant funds. Subgrantees must request the balance of grant funds before September 30th. If a subgrantee fails to request the balance of grant funds by that date, the balance will be forfeited.

W-9 FORM – REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

PURPOSE: The W-9 Form is used to verify taxpayer information and to certify the correctness of this information in processing the grant award.

ACTION REQUIRED: Subgrantees are required to submit W-9 Form when requesting the payment of grant funds. Failure to submit this form may jeopardize the process and receipt of grant funds.

STATISCAL INFORMATION FORM

PURPOSE: This form is used to provide information to the D.C. Commission on the Arts and Humanities for statistical purposed only. The information included on this form will no be used during the grants review process.

ACTION REQUIRED: Subgrantees are required to submit the Statistical Information Form Form when requesting the payment of grant funds. Failure to submit this form may jeopardize the process and receipt of grant funds.

LABOR ASSURANCE

The grantee confirms that any hiring conducted as part of this grant shall be in accordance with Fair Labor Standards. This assurance is required of all recipients of public program funds.

ASSURANCE OF COMPLIANCE

The grantee will comply with the Civil Rights Act of 1974, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, the Drug-Free Workplace Act of 1988, Title IX of the Education Amendments of 1972 and Executive Order 12549, "Debarment and Suspension," which prohibit discrimination on the basis of race, color, national origin, handicap, or sex in any program or activity receiving D.C. Commission on the Arts and Humanities support.

FORM 804 - FINAL NARRATIVE REPORT

PURPOSE: The Final Narrative Report provides information on the subgrantees' performance and fiscal activities during the period from October 1st - September 30th of any given year. The report measures planned objectives against program accomplishments. The Final Narrative Report should include the individual's/organization's TOTAL EXPENSES AND INCOME as required by the National Endowment for the Arts and must include funds received/spent in addition to any Commission grants.

ACTION REQUIRED: Subgrantees are required to submit one (1) copy of the Final Narrative Report (Form 804) no later than October 31, 2005. A copy of the report should be retained for your records. Failure to submit the Final Narrative Report will result in ineligibility for future funding and it may result in action by the Commission to recover grant funds disbursed to subgrantees not in compliance with this term of the grant.

FORM 805 - FINAL FINANCIAL REPORT FORM

PURPOSE: The Form 805 is to be used for reporting grant funds. This form is used **ONLY** once grant activities have been completed or at the end of the grant period. When reporting on the financial activities of the grant, this form is used to record the program cost throughout the grant period. In this sense, the Form 805 is a Fiscal Report Form. Specific instructions are provided on the reverse side of the form.

ACTION REQUIRED: The 805 is due upon completion of grant activities or no later than September 30th. Failure to submit the Final Financial Report Form will result in ineligibility for future funding and it may result in action by the Commission to recover grant funds disbursed to subgrantees not in compliance with this term of the grant.

GENERAL GRANT PROVISIONS

PURPOSE: The General Grant Provisions set forth the policies, rules, and regulations for establishing consistency and uniformity among grantees and subgrantees in the administration of grants. These provisions contain the requirements of the D.C. Commission on the Arts and Humanities as well as the requirements of the National Endowment for the Arts, and the Office of Management and Budget. The same provisions applicable to the Commission as the state arts agency receiving Federal funds are applicable to its subgrantees.

ACTION REQUIRED: The Commission strongly recommends that you read and comply with the General Grant Provisions. We encourage you to pay special attention to Attachment A (Circular A-87) "Principles for Determining Cost Applicable to Grants and Contracts with State and Local Government" and Attachment B (Circular A-102) "Matching Share."

GLOSSARY

PURPOSE: A glossary of the terms and definitions for the Program Budget and Payment Request Form (803) as required by the National Information Standard Project (NISP) and the agency's database.

ACTION REQUIRED: The Commission strongly recommends that you refer to the glossary for clarity on the terms and definitions in the Program Budget and Payment Form (803).

LIST OF COMMISSIONERS

PURPOSE: The Commission seeks to become more aware of the cultural activities of its subgrantees. Subgrantees are requested to add the Commissioners and the Commission staff to their mailing lists.

DISBURSEMENT POLICY AND INSTRUCTIONS

GENERAL POLICY

The Commission requires subgrantees to use Form 803 to request payment of funds awarded as grants to artists and organizations in the District of Columbia. The timeline of grant payment to subgrantees shall be governed by the subgrantees' compliance with the stipulation(s) of the Grant Award Letter, Special Terms for Grants from the D.C. Commission on the Arts and Humanities and the General Grant Provisions. Regular payment processing requires eight (8) weeks, or 45 working days.

DISBURSEMENTS

Funds awarded to individual artists do not require matching funds unless otherwise indicated. Individual artists may request an advance of funds of 100% of the grant amount. Individual artists are required to report expenditures in the Final Financial Form (805) and to document the total grant amount in expenses. In addition, a Final Narrative Report Form (804) must be submitted to the Commission as indicated in the grant award letter.

Organizations are awarded grants with the requirement for matching funds on a dollar for dollar basis in most cases, unless otherwise indicated. The Commission will allow one advance of 100% of the grant amount, unless otherwise indicated in the grant award letter. In cases where organizations receive only a portion of their grant award, the balance of funds will be released when expenses can be documented for the full grant amount and the matching share, as the final payment is a reimbursement.

Subgrantees are reminded to refer to the General Grant Provisions including Attachments A and B when requesting the payment of grant funds.

INSTRUCTIONS - FORM 803

The numbers and alphabets below are key to the Payment Request Form (803), included in the grant award package.

1. Subgrantee name, address, zip code, ward and telephone number Enter the name and address of the subgrantee as shown in the Grant Award Letter. Also, enter the telephone number where the subgrantee can be reached. Note: If the subgrantee's address is different from what is on the Grant Award Letter, this will require change in the District's database and will slow down the processing of the request for payment.
2. Grant Award Number - Enter the Grant Award Number as shown on the Grant Award Letter.
3. Grant Period - Enter the month, day and year for the beginning and ending dates of the grant period as indicated in the Grant Award Letter.
4. Type of Report - Check "interim" if you are requesting an advance payment. Check "final" if this is your request for second payment of this grant. Final reports must specify expenses with appropriate documentation in the form of canceled checks and/or cash receipts indicating a cash transaction. Please note that invoices are not acceptable documentation and that documentation submitted must be labeled in accordance to the categories on the Payment Request Form (803).
5. Report Date - Enter the month, day and year this report is prepared.
6. Type of Request - Check the appropriate box. You are allowed one advance payment. Refer to your Grant Award Letter to determine what percentage of your grant you may request in advance. Reimbursement may be requested when you have enough documentation to demonstrate that the program costs incurred equal or exceed the combined amount of the grant and its required match.
7. Payment Request Amount - Enter the portion of your grant that you are currently requesting. If you are requesting an advance, refer to your Grant Award Letter to determine what percentage of your grant you may request in advance. If you are requesting reimbursement, request the balance of your award for which you can provide the required documentation. (See #6 above).
8. Social Security Number - Enter your social security number if you are an individual, so that your payment can be processed through the District Government's database system.
9. Tax Identification Number - Enter your tax identification number **if you are an organization**, so that your payment can be processed through the District Government's database system.
10. Budget and Expenditure Report

Instructions for Individuals: Complete only column B when requesting advance payment. Complete only columns C - D when requesting reimbursement if applicable. All entries in column C through D require supporting documentation (receipts, and/or canceled checks, etc.). Individuals need to document 100% of the grant amount (see Grant Award Letter).

Instructions for Organizations: Complete only column B when requesting advance payment. Complete columns C - D when requesting reimbursement if applicable. All entries in columns C

- D require supporting documentation. (NOTE: When completing your payment request, it may be helpful to remember that D is only a portion of C.

Instructions for all Subgrantees

A. Report Period

Enter the month, day and year for the period of this report. If this is an interim report, refer to your Grant Award Letter to determine the starting date of your grant period, and enter the report date in the second space. For a final report, enter the date of your last interim report and the ending date of your grant period.

B. Program Budget

Refer to the original budget submitted with your grant application, unless the Commission has subsequently approved a revised budget. No supporting documentation is required when requesting an advance. Refer to your Grant Award Letter to determine what percentage of your grant you may request in advance.

C. Program Cost

Enter the actual expenses incurred during the grant period. Organize, label and attach documentation such as copies of canceled checks, receipts and payroll timesheets. (Canceled checks must be copied on both sides.) Use column D when requesting reimbursement for the grant period. Organizations may not request reimbursement until the combined total of the grant and the entire match can be documented.

D. Cash

Indicate the application of funds other than the Commission grant toward expenses incurred during the grant period.

9. Remarks - This section is used to clarify or comment on budget items such as Outside Fees and Services (Other) and Remaining Operating Expenses.

10. Certification - This section must be signed and dated by the individual subgrantee or by the organization's Authorized CEO or CPA. Only original ink signatures are accepted.

ATTACHMENT A

General Grant Provisions

Cost Principles

These principles were developed with reference to the Bureau of the Budget (BOB) Circular A-87 "Principles for Determining Costs Applicable to Grants and Contracts with State and Local Governments," and constitute a summation of principles most appropriate for Commission subgrantee use.

In establishing an allowable item of cost associated with the Program application, the cost principles set out below are applicable. Also, in those instances where any subgrantees and/or contractors are to be reimbursed on the basis of claimed costs, the principles are applicable. Failure to mention a particular item herein does not imply that it is either allowable or unallowable. Each item not covered by the breakdown should be considered individually and in the context of principles to related items stated in BOB Circular A-87.

Allowable Costs

1. Advertising. Advertising media include newspapers, magazines, radio and television programs, direct mail, trade papers, and the like. The advertising costs allowable are those which are solely for:
 - a) Recruitment of personnel required for the grant program.
 - b) Solicitation of bids for the procurement of goods and services required.
 - c) Disposal of scrap or surplus materials acquired in the performance of the grant agreement.
 - d) Other purposes specifically provided for in the grant agreement.
2. Audit service. The costs of audits necessary for the administration and management of functions related to the grant program under the grant agreement are allowable.
3. Budgeting. Cost incurred for the development, preparation, presentation, and execution of budgets is allowable. Costs for services of a central budget office are generally not allowable since these are costs of the general agency. However, where employees of the central budget office actively participate in the subgrantee agency budget process, the cost of identifiable services is allowable.
4. Communications. Communication costs incurred for telephone calls or service, telegraph, postage and similar expenses are allowable.
5. Compensation for personal services.
 - a) General. Compensation for personal services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under the grant agreement,

including but not necessarily limited to wages, salaries, and supplementary compensation and benefits. The costs of such compensation are allowable for the extent that total compensation for individual employees: (1) is reasonable for the services rendered; (2) is determined and supported as provided in "b" below. In cases where the kinds of employees required for the State-assisted activities are not found in the other activities of the State, compensation surveys providing data representative of the labor market involved will be an acceptable basis for evaluating reasonableness.

b) Payroll and distribution time. Amounts charged to grant programs for personal services, regardless of whether treated as direct or indirect costs, will be based on payrolls documented and approved in accordance with generally accepted practice of similar agencies. Time and attendance or equivalent records must support payrolls for individual employees. Appropriate time distribution records will support salaries and wages of employees chargeable to more than one grant program or other cost objective. The method used should produce an equitable distribution of time and effort.

6. Disbursing service. The cost of disbursing grant program funds by the Treasurer or other designated officer is allowable. Disbursing services cover the processing of checks or warrants, from preparation to redemption, including the necessary records of accountability and reconciliation of such records with related cash accounts.

7. Employee fringe benefits. Costs identifiable under "a" and "b" below are allowable to the extent that total compensation for employees is reasonable.

a) Employee benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, sick leave, court leave, military leave, and the like, if they are: (1) provided pursuant to an approved leave system, and (2) the cost thereof is equitably allocated to all related activities, including grant programs.

b) Employee benefits in the form of employers' contributions or expenses for social security, employees' life and health insurance plans, unemployment insurance coverage, workmen's compensation insurance, pension plans, severance pay, and the like, provided such benefits are granted under approved plans and are distributed equitably to grant programs and to other activities.

8. Exhibits. Costs of exhibits relating specifically to the grant program are allowable.

9. Legal expenses. The cost of legal expenses required in the administration of the grant program is allowable. Legal services furnished by the chief legal officer of an agency or his staff solely for the purpose of discharging his general responsibilities, as legal officer is unallowable. Legal expenses for the prosecution of claims against the District Government are unallowable.

10. Maintenance and repair. Costs incurred for necessary maintenance, repair, or upkeep of property which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable.

11. Materials and supplies. The cost of materials and supplies necessary to carry out the grant program is allowable. Purchases made specifically for the grant program should be charged thereto at their actual prices after deducting all cash discounts, trade discounts, rebates, and allowances received by the subgrantees. Withdrawals from general stores or stockrooms should be charged at cost under any recognized method of pricing consistently applied. Incoming transportation charged are a proper part of material cost.

12. Memberships, subscriptions and professional activities.

a) Memberships. The cost of membership in civic, business, technical and professional organizations is allowable provided: (1) the benefit from the membership is related to the grant program, (2) the expenditure is for agency membership, (3) the cost of membership is reasonably related to the value the services or benefits received, and (4) the expenditure is not for membership in an organization which devotes a substantial part of its activities to influencing legislation.

b) Reference material. The cost of books, and subscriptions to civic, business, professional and technical periodicals is allowable when related to the grant program.

c) Meetings and conferences. Costs are allowable when the primary purpose of the meetings are the dissemination of technical information relating to the grant program and they are consistent with regular practices followed for other activities of the subgrantee.

13. Motor pools. The costs of a service organization, which provides automobiles to user subgrantee agencies at a mileage or fixed rate and/or provides vehicle maintenance, inspection and repair services, are allowable.

14. Payroll preparation. The cost of preparing payrolls and maintaining necessary related wage records is allowable.

15. Personal administration. Costs for the recruitment examination, certification, classification, training, establishment of pay standards, related activities for the grant program, are allowable.

16. Printing and reproduction. Cost for printing and reproduction services necessary for grant administration, including but not limited to forms, reports, manuals, and informative literature, are allowable. Publication accomplishments or results are allowable when provided for in the grant agreement.

17. Procurement services. The cost of procurement services, including solicitation of bids, preparation and awarding of contracts, and all phases of contract administration in providing goods, facilities and services for the grant program, is allowable.

18. Taxes. In general, taxes of payments in lieu of taxes, which the subgrantee agency is legally required to pay, are allowable.

19. Training and education. The cost of in-service training, customarily provided for employee

development, which directly or indirectly benefits the grant, program is allowable. Out-of-service training involving extended periods of time is allowable only when specifically authorized by the grantor agency.

20. Transportation. Costs incurred for freight, cartage, express, postage and other transportation costs relating either to goods purchased, delivered, or moved from one location to another are allowable.

21. Travel. Travel costs are allowable for expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business incident to the grant program. Such costs may be charged on an actual basis, or on a combination of the two, provided the method used is applied to an entire trip and results in charges consistent with those normally allowed in like circumstances in non-State sponsored activities. The difference in cost between first-class air accommodations and less-than-first-class air accommodations are not reasonably available. All travel outside of the United States, its territories and Canada was not identified in your subgrant application must be specifically approved in writing by the applicable State Arts Agency before travel is undertaken. Additionally, such travel (inclusive of persons or property) that is paid in whole or in part through a federally supported grant must be performed on a U.S. air-carrier when this service is available. Except under the following conditions, a U.S. air-carrier service is considered available even though a foreign carrier can provide a comparable or different kind of service at less cost and/or foreign air-carrier service is preferred by, or is more convenient for the traveler.

ATTACHMENT B

General Grant Provisions

Matching Share

This Attachment (based on Office of Management and Budget Circular No. A-102) sets forth criteria and procedures for the allowability and evaluation of cash and in-kind contributions made by agencies in satisfying matching share requirements of Commission grants.

1. Project costs. Project costs are all necessary charges made by a subgrantee in accomplishing the objectives of a grant during the grant period. For matching share purposes, project costs are limited to the allowable types of costs as set forth in Attachment A of the General Grant Provisions.

2. Matching share. In general, matching share represents that portion of project costs not borne by the Federal or State Governments. Usually, a minimum percentage for matching share is prescribed by program legislation, and matching share requirements are included in the grant agreements.

3. Cash contributions. Cash contributions represent the subgrantee's cash outlay, including the outlay of money contributed to the subgrantee by other agencies and institutions, and private organizations and individuals. When authorized by Federal legislation, Federal or State funds received from other grants may be considered as subgrantee's cash contributions.

4. General guidelines for computing matching share are as follows:

a) Matching Share may consist of:

1) Charges incurred by the subgrantee as project costs. Not all charges require cash outlays during the grant period by the subgrantee; examples are depreciation and use charges for buildings and equipment.

2) Project costs financed with cash contributed or donated to the subgrantee by other public agencies and institutions, and private organizations and individuals.

3) Project costs represented by services and real or personal property, or use thereof, donated by other public agencies and institutions, and private organizations and individuals.

GLOSSARY

APPLICANT: The name of the individual or organization submitting and signing the grant application or request-for-services to which a grant check would be made payable, even if funds are passed on to another organization or individual.

INDIVIDUALS TO BENEFIT: The total audience, participants, students, etc. (excluding employees and/or paid performers) that are anticipated to benefit from your program. Estimate for broadcasts or large public events e.g., performances in the park).

PARTICIPATING ARTISTS: The total number of artists directly involved in providing art or artistic services. Include living artists whose work is represented in an exhibition regardless of whether the work was provided by the artist or by an institution.

PROJECT BUDGET: Notes: If the special project is part of another event (festival, series, etc.), budget figures should include only those amounts specifically identified with the DCCA funded project.

PROJECT EXPENSES:

ADMINISTRATIVE PERSONNEL: Payments for employee salaries, wages, and benefits of executive and supervisory administrative staff, program directors, managing directors, business managers, press agents, fund-raisers; clerical staff such as secretaries, typists, bookkeepers; and supportive personnel such as maintenance and security staff, ushers and other front-of-house and box office personnel.

ARTISTIC PERSONNEL: Payments for employee salaries, wages and benefits for artistic directors, directors, conductors, curators, dance masters, composers, choreographers, designers, video artists, filmmakers, painters, poets, authors, sculptors, graphic artists, actors, dancers, vocalists, musicians, teachers, instructors, puppeteers, etc.

TECHNICAL/PRODUCTION PERSONNEL: Payments for employee salaries wages and benefits for technical management and staff, such as technical directors, wardrobe, lighting and sound crew, stage managers, stagehands, video and film, technicians, exhibit preparators and installers, etc.

OUTSIDE FEES AND SERVICES: Payments to firms or persons for the services of individuals who are not normally considered employees of the "Applicant," but consultants or the employees of other organizations, include artistic directors, directors, conductors, curators, dance masters, composers, choreographers, designers, video artists, filmmakers, painters, poets, authors, sculptors, graphic artists, actors, dancers, vocalists, musicians, teachers, instructors, etc., serving in non-employee/non-staff capacities.

OTHER OUTSIDE SERVICES: Payments to firms or persons for non-artistic services of individuals who are not normally considered employees of "Applicant," but consultants or the employees of other organizations.

SPACE RENTAL: Payments for rental of office, theater, hall, gallery, and other such spaces.

TRAVEL: All costs for travel directly related to the travel of individual(s) from "Applicant" organization, include fares, hotel and other lodging expenses, food, taxis, gratuities, per diem payments, tool charges, mileage, allowances on personal vehicles, car rental costs, etc.

MARKETING (promotional): All costs for marketing/publicity/ promotion. Do not include payments to individuals or firms which belong under "Personnel" or "Outside Professional

Services". Include costs of newspaper, radio, and television advertising, printing and mailing of brochures, flyers and posters, and food, drink and space rental when directly connected to fund-raising or promotion.

REMAINING OPERATING EXPENSES: All expenses not entered in other categories. Include fund-raising expenses, scripts and scores, lumber and nails, electricity, telephone and telegraph, storage, postage, interest charges, photographic supplies, publication purchases, sets and props, food consumed on premises, equipment rental, insurance fees, non-structural renovations or improvements, trucking, shipping, and hauling expenses not entered under "Travel".

CAPITAL EXPENDITURES: - Acquisitions: Expenses for additions to a collection, such as works of art, artifacts, plants, animals or historic documents.

CAPITAL EXPENDITURES: - Other: Expenses for the purchase of buildings or real estate, renovations or improvements involving structural change, payments for roads, driveways or parking lots, permanent and generally immobile equipment such as grid systems, or central air conditioning, etc.

PROJECT REVENUE:

ADMISSIONS: Revenue derived from the sale of admissions, tickets, subscriptions, memberships, etc., for events.

CONTRACTED SERVICES REVENUE: Revenue derived from fees earned through sale of services (other than this grant request). Include sale of workshops, etc., to other community organizations, government contracts for specific services, performance or residency fees, tuition, etc., include foreign government support.

FOUNDATION SUPPORT: Cash support derived from grants by private foundations.

OTHER PRIVATE SUPPORT/CONTRIBUTIONS: Cash support derived from cash donations. Do not include corporate, foundation, or government contributions, and grants. Include gross proceeds from fund-raising events.

FEDERAL GOVERNMENT GRANT SUPPORT: Cash support derived from grants by agencies of the federal government.

REGIONAL/GOVERNMENT GRANT SUPPORT: Cash support derived from grants (other than this grant request) by agencies of multi-state consortiums of state agencies.

LOCAL GOVERNMENT GRANT SUPPORT: - Other District: Revenue derived from grants by agencies of the local government. **DO NOT INCLUDE DCCAH FUNDS REQUESTED OR RECEIVED.**

OTHER REVENUE: Revenue derived from sources other than those listed above. Include catalog sales, advertising space in programs, gift shop income, concessions, parking, etc.

APPLICANT CASH: Funds from your organization's accumulated resources, savings, endowments.

NET SURPLUS OR (DEFICIT): Total revenue minus total expenses. This amount will be close to zero dollars if budget is balanced. If this amount shows a cash surplus, indicate how this was or will be cleared. If revenue and expenses are equal, then balance is \$0.00. If revenue is greater than expenses, a surplus results. If revenue is less than expenses, a deficit results.